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Attorneys for KenSa LLC  
UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

DELPHI CORPORATION, et al

Debtors.

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Chapter 11

Case No. 05-44481 (RDD)  
(Jointly Administered)

**RESPONSE OF KENSA LLC TO DEBTORS' TWENTY-FIRST OMNIBUS  
OBJECTION PURSUANT TO 11 U.S.C. § 502(B) AND FED. R. BANKR. P. 3007 TO  
CERTAIN (A) DUPLICATE OR AMENDED CLAIMS; (B) UNTIMELY EQUITY  
CLAIM; (C) INSUFFICIENTLY DOCUMENTED CLAIMS; (D) CLAIMS NOT  
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIM, AND  
(F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIM SUBJECT TO  
MODIFICATION AND MODIFIED CLAIMS ASSERTING RECLAMATION**

KenSa LLC ("KenSa ") states the following in support of its response to Debtors' Twenty-First Omnibus Objection pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to certain (A) Duplicate or Amended Claims; (B) Untimely Equity Claim; (C) Insufficiently Documented Claims; (D) Claims not Reflected on Debtors' Books and Records, (E) Untimely Claim, and (F) Claims Subject to Modification, Tax Claim Subject to Modification, and Modified Claims Asserting Reclamation ("Twenty-First Omnibus Objection"):

**INTRODUCTION**

1. On October 8, 2005, Delphi Corporation and various affiliates and/or subsidiaries (collectively “Debtors”) filed a petition for relief under chapter 11 of the United States Bankruptcy Code.

2. On July 31, 2006, KenSa filed proof of claim #14109 in the total amount of \$165,738.24 as a general unsecured claim (“Claim”). On or about July 19, 2006, KenSa assigned its claim to SPCP Group, LLC. The Claim is supported by invoices that KenSa has provided to Debtors.

3. In the Twenty-First Omnibus Objection, Debtors seek to reduce the Claim. Debtors do not give any legal reason for the proposed reduction.

#### **RESPONSE TO OBJECTION**

4. In the Twenty-First Omnibus Objection, Debtors are asking the Court to reduce the Claim. KenSa objects to the reduction of the Claim and the Court should deny this relief because there is no authority allowing it and the Debtors have not cited any such authority in the Omnibus Application.

5. Rule 3001(f) of the Federal Rules of Bankruptcy Procedure provides that “[a] proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim.” As the District Court for the Southern District of New York has stated “[a] properly executed and filed proof of claim constitutes prima facie evidence of the validity of the claim. To overcome this prima facie evidence, the objecting party must come forth with evidence which, if believed, would refute at least one of the allegations

essential to the claim.”” *Carey v. Ernst*, 333 B.R. 666, 672 (S.D.N.Y. 2005) *quoting In re Reilly*, 245 BR 768, 773 (2<sup>nd</sup> Cir. BAP 2000). *See also In re White*, 168 BR 825, 828-829 (Bankr. D. Conn. 1994) (objecting party may not rebut a claim’s prima facie validity by merely stating the amount of the claim is incorrect but must produce evidence to support such argument).

6. In the Twenty-First Omnibus Objection, Debtors do not provide any evidence whatsoever to support their proposed reduction of the Claim, let alone any evidence sufficient to refute the prima facie validity of the Claim. Because Debtors have not rebutted the prima facie validity of the Claim, the Twenty-First Omnibus Objection should be denied with respect to the Claim.

7. Any reply to this Response should be addressed to the following:

Ralph E. McDowell  
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8. The contact information for persons who possess the authority to reconcile, settle or otherwise resolve the Twenty-First Omnibus Objection to the claim on behalf of KenSa is:

Ralph E. McDowell  
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1901 St. Antoine Street  
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9. KenSa reserves all of its rights and remedies.

**RELIEF REQUESTED**

THEREFORE, KenSa respectfully requests that the Court deny the relief requested under the Twenty-First Omnibus Objection as to the Claim.

BODMAN LLP

By:           /s/          Ralph E. McDowell            
Ralph E. McDowell (P39235)  
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October 18, 2007

**CERTIFICATE OF SERVICE**

The undersigned certifies that a true and correct copy of the foregoing ***Response of KenSa LLC to Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims; (B) Untimely Equity Claim; (C) Insufficiently Documented Claims; (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claim, and (F) Claims Subject to Modification, Tax Claim Subject to Modification and Modified Claims Asserting Reclamation*** was electronically filed using the Court's CM/ECF filing system, and that a true and correct copy of the same was served via Federal Express to the parties identified below:

Delphi Corp.  
5725 Delphi Drive  
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333 West Wacker Drive  
Suite 2100  
(Attn: John Wm. Butler, Jr.; John K. Lyons, Joseph N. Wharton)  
Chicago, Illinois 60606

and

The Honorable Robert D. Drain  
United States Bankruptcy Judge  
U.S. Bankruptcy Court for the Southern District of New York  
One Bowling Green  
Room 610  
New York, New York 10004

Dated: October 18, 2007

/s/ Ralph E. McDowell  
Ralph E. McDowell